



United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.
Washington, D.C. 20240

MAY 31 2011

Re: 2831 West Girard Avenue, Philadelphia, Pennsylvania
Project Number: 24801

Dear

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service, denying certification of the rehabilitation of the property cited above. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you and for meeting with me in Washington on April 19, 2011, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the additional information received after our meeting, I have determined that the rehabilitation of 2831 West Girard Avenue is consistent with the historic character of the property and the historic district in which it is located, and that the project meets the Secretary of the Interior's Standards for Rehabilitation (Standards). Therefore, the denial issued on March 24, 2011, by TPS is hereby reversed.

Built ca. 1870, 2831 West Girard Avenue is located in the Girard Avenue West Historic District. The National Park Service issued a preliminary determination on June 4, 2010, that the building appeared "to contribute to the significance of a potential historic district, which will likely be listed in the National Register of Historic Places if nominated by the State Historic Preservation Officer." That preliminary determination became final when the historic district was listed in the National Register on March 8, 2011.

The building is a three-story structure featuring ground floor commercial space and residential apartments above. In its original configuration, the façade was set back from the sidewalk, a condition still evident in the upper stories of the two adjacent buildings. It underwent substantial modifications at some point early in the twentieth century, constructing a new façade at the front lot line and lowering the ground floor to sidewalk level, which created a significantly taller first floor. The new facade appears to date from about 1915-20; the ground floor interior may be a bit later, but certainly belongs to the first decades of the twentieth-century. The upper floor interiors were also modified over time, most probably when the building was extended at the Girard Street elevation. As modified, the configuration was a commercial space on the first floor with a staircase within the commercial space providing access to the shopkeeper's living quarters upstairs. At some later date an independent external stairway was added from the rear yard up to the second story. The information in the application is spotty; nonetheless, it is clear both that the changes made after the initial construction were within the district's documented period of significance (1840 -1960), and that they had acquired significance in their own right.

TPS cited the following treatments as contravening the Standards: the insertion of a second entrance door in the storefront and the construction of a new mezzanine and duct within the commercial space. On the second floor, TPS cited the relocation of the room divider and mantle, and the construction of a cheek wall along and under the formerly open stair to the third floor.

With regard to the construction of a new mezzanine, at the meeting you presented additional photographs of the interior showing that the mezzanine at the rear of the commercial space had existed prior to the current rehabilitation. And paradoxically, the new duct is not as obtrusive as such a feature normally is because of the complex geometry of the first floor interior. As for the second floor mantle, you showed that the mantle was a purely decorative feature since it was never connected to a flue. Consequently, these three elements (the mezzanine, the duct, and the mantle) have not played a part in my decision.

With regard to the other issues cited by TPS, they are all related to the conversion of the building from a "live above the store" configuration, where access to the upstairs is solely through the store, to a commercial space with independently-accessible upstairs apartments. That change in configuration required the construction of a new street entrance and new stairs along the east wall of the interior to provide access to the upstairs apartments. You stated at the meeting that the new entrance door, originally light in color, will be painted black to match the historic storefront into which it was inserted. I agree that this will minimize its visual prominence and render its exterior appearance more compatible with the historic storefront.

Although I agree with TPS that the new stairway has had a significant impact on the historic character of the first floor commercial space, I disagree that the impact is sufficient to cause the overall project to fail to meet the Standards. The application provided no photographs of the first floor interior prior to the start of work, but it is evident in the in-progress photographs that the space was elegant. The front half of the space featured a shallow barrel vault, with the profile of a three point arch, springing from a prominent cornice that extended from front to back on both sides. Evidence of shallow decorative arches set into the west wall is also visible in the photographs. Toward the rear of the first floor, a narrow barrel vault spanning approximately one-third of the width of the space is supported on two columns, the eastern one of which retains its fluted column and capital finish. The cornice wraps across the face between the narrow barrel vault and the wider coved ceiling and turns to serve as the spring point of the narrow vault. Beyond the barrel vault is a mezzanine, accessed by an historic stair between the barrel vault and the east wall. The elegance and symmetry of this composition was the most prominent feature of the public ground floor, and it has been compromised by the addition of the new stairway along the east wall. Nevertheless I have determined that the location and configuration of the new stairway is the only technically feasible solution to providing independent access to the upper floor apartments. Consequently, although the new stairway is not a recommended treatment, given the particular circumstances of this project, I find that it marginally complies with the Standards.

Similarly, the changes to the upper floor interiors, also necessitated by the insertion of the new stairway, have also compromised the historic character of the building. The new stairway is aligned to come up under the historic stairs leading from the second floor to the third floor. However, in order to comply with modern building codes, the new stairway has to be wider than the historic stairs above it. That difference was accommodated by constructing a cheek wall under the historic stairs but leaving the historic step ends, balusters and stair rail intact above it. Historically, the two primary spaces on the second floor had been separated by a large opening set off with a columned room divider, a strong decorative feature. The width of the new stairway and the resulting change in the circulation pattern

required moving this feature. Although not recommended treatments, I have determined that moving the decorative room divider and constructing the cheek wall are both reasonable, given the imperative of creating leasable apartments on the upper floors. Consequently, I find that these treatments marginally comply with the Standards.

Although I am reversing TPS's denial of certification, the project will not become a certified rehabilitation eligible for the tax incentives until it is completed and so designated. Please fill out the enclosed Request for Certification of Completed Work and submit it, along with photographs of the completed work, to TPS, National Park Service, Attention: _____ with copies to the State Historic Preservation Office. Should you have any questions concerning procedures for final certification, please contact _____

Finally, I must note that it is the experience of the National Park Service that buildings like 2831 West Girard Avenue can be rehabilitated in a manner consistent with their historic character. The TPS denial of certification was caused by several factors, primarily by the fact that the work was far along before the National Park Service received the application, but also because the initial application was inadequate, lacking evidence of pre-rehabilitation conditions, and lacking a thorough explanation of the proposed work. Although owners are free to apply after work has begun, the program regulations caution that, *"Owners are strongly encouraged to submit part 2 of the application prior to undertaking any rehabilitation work. Owners who undertake rehabilitation projects without prior approval from the Secretary do so strictly at their own risk."* [36 CFR § 67.6(a)(1)]

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the March 24, 2011, denial that TPS issued regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,



John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-PA
IRS